# EXHIBIT 23

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Salaried Retiree of Debtors

jsump@ieee.org

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ORK
x Chapter 11 Case No. 05-44481 (RDD)
:(Jointly Administered):
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X

#### **NOTICE OF APPEAL**

Appellant, James Sumpter, pro se (Salaried Retiree of Debtor); hereby appeals to the United States District Court for the Southern District of New York under 28 U.S.C. § 158(a) from the Bankruptcy Court's Final Order Under 28 U.S.C. §§ 157(b), denying the Amended Motion for Recoupment On Behalf of Delphi Salaried Retirees [Docket # 21566]. A copy of the Final Order [Docket # 21645] is attached hereto.

The Appellant, James B. Sumpter, does not consent to have the appeal heard by the Bankruptcy Appellate Panel.

The names of all parties to the judgment, order, or decree appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

#### 1) Appellant:

James B. Sumpter, pro se 21169 Westbay Circle Noblesville, IN 46062 Telephone: (317) 877-0736 Facsimile: (317) 877-1070

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#### 2) Counsel to the Reorganized Debtors:

Cynthia Haffey & Chester E. Kasiborski, Jr Butzel Long 150 W. Jefferson Suite 100 Detroit, MI 48236 Telephone: 313-225-7064

and –

Skadden, Arps, Slate, Meagher & Flom LLP 155 North Wacker Drive, Suite 2700 Chicago, Illinois 60606 Attn: Ron E. Meisler Telephone: (312) 407-0700

#### 3) Counsel to the United States Trustee:

Office of the United States Trustee Southern District of New York 33 Whitehall Street, 21<sup>st</sup> Floor New York, New York 10004 Attn: Brian Masumoto Telephone: (212) 510-0500 Dated: Noblesville, Indiana

October 19, 2011

By:

James B. Sumpter

James B. Sumpter, Pro Se 21169 Westbay circle Noblesville, IN 46062 Telephone: (317) 877-0736 Facsimile: (317) 877-1070

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Salaried Retiree of Debtors

### UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re	)	Chapter 11
DPH HOLDINGS CORP., et al.,	) ) )	Case No. 05-44481 (RDD) Jointly Administered
Reorganized Debtors.	)	•

## ORDER DENYING AMENDED MOTION FOR RECOUPMENT ON BEHALF OF DELPHI SALARIED RETIREES

Upon James B. Sumpter's Amended Motion For Recoupment On Behalf Of Delphi Salaried Retirees (the "Sumpter Recoupment Motion") (Docket No. 21566), filed September 8, 2011; and upon the Reorganized Debtors' Response In Opposition to Amended Motion For Recoupment On Behalf Of Delphi Salaried Retirees (Docket No. 21581), filed September 15, 2011; and upon James B. Sumpter's Reply To Debtors' Response [Docket #21581] To The Amended Motion For Recoupment On Behalf of Delphi Salaried Retirees [Docket #21566], filed September 21, 2011; and the Court having considered the arguments of James B. Sumpter and the Reorganized Debtors at a hearing held on the Sumpter Recoupment Motion on September 22, 2011 (the "Hearing"); and this Court having considered certain post-hearing e-mail correspondence, dated September 26, 2011, submitted to this Court by James B. Sumpter and the Reorganized Debtors' Letter Response to September 26, 2011 E-mail of James Sumpter, filed September 30, 2011 (Docket No. 21603); and the additional information brought to the Court's attention in the post-hearing submissions not having a material effect on the basis for the Court's prior findings and conclusions stated at the Hearing; and after due deliberations thereon; and good and sufficient cause appearing for the reasons stated by this Court in its bench ruling at the Hearing, it is hereby ORDERED, ADJUDGED, AND DECREED THAT:



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1. This Court has subject matter jurisdiction over this matter under 28 U.S.C. §§ 157

and 1334 and paragraph 56 of the Plan Modification Order. This matter is a core proceeding

within the meaning 28 U.S.C. § 157(b) in which the Court may enter a final order. This Court is

the proper venue for this matter pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The Motion is denied.

3. This Court shall retain jurisdiction to hear and determine all matters arising from

or relating to the implementation of this order.

Dated: White Plains, New York October 13, 2011

/s/Robert D. Drain

U.S. BANKRUPTCY COURT JUDGE

James B. Sumpter, pro se 21169 Westbay Circle Noblesville, IN 46062 Telephone: (317) 877-0736 Facsimile: (317) 877-1070

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Salaried Retiree of Debtors

UNITED STATES BANKRUPTCY C	OURT
SOUTHERN DISTRICT OF NEW Y	ORK
	x Chapter 11 Case No. 05-44481 (RDD)
In re:	
DELPHI CORPORATION, et. al.,	
,	: (Jointly Administered):
Debtors.	::
	::
	X

## STATEMENT OF ELECTION THAT APPEAL BE HEARD BY THE UNITED STATES <u>DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK</u>

Appellant, James Sumpter, pro se (Salaried Retiree of Debtor); hereby elects, pursuant to 28 U.S.C. § 158(c)(1) and Federal Rule of Bankruptcy Procedure 8001, to have the appeal from the Bankruptcy Court's Final Order Under 28 U.S.C. §§ 157(b) [Docket # 21654], denying the Amended Motion for Recoupment On Behalf of Delphi Salaried Retirees [Docket # 21566], heard by the United States District Court for the Southern District of New York.

Dated: Noblesville, Indiana

October 19, 2011

ly:

James B. Sumpter

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